Government-Owned Building

Notice of Shared 179D Allocation with a 'Designer'

I, *(Name: First Last/Title)* , as the representative authority of *(Company or Organization)*, hereby

Allocate *(percentage number)* % of the 179D Allocation of Deduction to *(Entity Claiming the Partial Deduction)*

(Company or Organization) for the *(New Construction or Remodel)* of *(Government Building Name)* Located at

(Street Address), *(City)* , *((State)* *(Zip Code)*, as a qualified contributing 'Designer', as defined by Internal Revenue

Bulletin: 2008-14 |Section 3.02*

(Company or Organization)

_____	_____
(Signature)	*(Date)*

Under penalties of perjury, I declare that I have examined this document, including accompanying documents, and to the best of
my knowledge and belief, the facts presented in support of this allocation forfeiture are true, correct, and complete.

(Company or Organization)

_____	_____
(Signature)	*(Date)*

Under penalties of perjury, I declare that I have examined this document, including accompanying documents, and to the best of
my knowledge and belief, the facts presented in support of this allocation forfeiture are true, correct, and complete.

*Section 3: SPECIAL RULE FOR GOVERNMENT-OWNED BUILDINGS
Internal Revenue Bulletin: 2008-14
April 7, 2008
Notice 2008-40
Amplification of Notice 2008-52; Deduction for Energy Efficient Commercial Buildings
SECTION 3. SPECIAL RULE FOR GOVERNMENT-OWNED BUILDINGS; 02 Designers of Government-Owned Buildings. A designer is a
person that creates the technical specifications for installation of energy efficient, commercial building property (or partially qualifying
commercial building property for which a deduction is allowed under §179D). A designer may include, for example, an architect, engineer,
contractor, environmental consultant or energy services provider who creates the technical specifications for a new building or an addition to an
existing building that incorporates energy efficient commercial building property (or partially qualifying commercial building property for which
a deduction is allowed under §179D). A person that merely installs, repairs, or maintains the property is not a designer.